

**State of Rhode Island and Providence Plantations  
BOARD OF ACCOUNTANCY  
1511 Pontiac Avenue, Bldg. 68-2  
Cranston, Rhode Island 02920**

**MEETING NOTICE**

**September 10, 2015**

**1511 Pontiac Avenue, Cranston, RI 02920  
Conference Room 69-2**

**1:30 PM**

**OPEN MEETING AGENDA**

**(1) Call to Order**

**(2) Meeting Minutes (Review/Discuss/Take Action)**

- 1. Acceptance of the July 21, 2015 Open Session Meeting Minutes**
- 2. Acceptance of the July 21, 2015 Executive Session Meeting Minutes**

**(3) National Association of State Boards of Accountancy (NASBA) matters – (Review/Discuss/Take Action)**

**Information was sent from NASBA and forwarded to all Board members prior to the meeting to include the following:**

**a. NASBA – 108th Annual Meeting – Dana Point, California – October 25 – 28, 2015**

**b. NASBA – Focus Questions – Due Monday, October 5, 2015**

**(4) American Institute of Certified Public Accountants (AICPA) and Rhode Island Society of Certified Public Accountants (RISCPA) matters – (Review/Discuss/Take Action)**

**a. Comments from Robert Mancini, Executive Director, (RISCPA) – (1) Status of Internship Opportunity with Roger Williams University. Finalization of a Job Description is pending.**

**(5) Public Company Accounting Oversight Board (PCAOB) – (Review/Discuss/Take Action)**

**a. PricewaterhouseCoopers LLC, Practice Unit #P12, expires 06/30/2017.**

**(6) Consideration of approval of the following initial application(s) for certification – (Review/Discuss/Take Action)**

**Matthew William Floskis Ashley Leonard**

**Travis M. Hampton Stephanie Sanford**

**Amber Legras**

**(7) Consideration of approval of the following out-of-state application(s) for certification – (Review/Discuss/Take Action)**

**Jeanne Marie Mickel**

**(8) Consideration of approval of the following reinstatement application(s) for certification – (Review/Discuss/Take Action)**

**Domenic Cappalli (2692) Sandra Del Tredici (2900) Walter E. Edge (738)**

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**Rhode Island Board of Accountancy Open Meeting  
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**(9) Old Business: (Review/Discuss/Take Action)**

**a. Development of Board's Newsletter - Member Tracy is continuing to work with Tom Kenny, NASBA Communications, about what content will be placed in the Board's section of the RISCPA newsletter in an effort to get information out..**

**b. Regulations Merger – The Board's Regulations are being merged into one (1) document. "Office of Regulatory Reform (ORR)" approved the document merger. The document was forwarded to the "interested parties," to include NASBA and RISCPA, and the Board members. The Public Hearing was held on Tuesday, April 21, 2015. Attorney Algee will forward a suggested language addition to "Professional Obligation" to "ORR" for review. If approved, the Regulation will be effective twenty (20) days after that date. Comment on the proposed rules pertaining to continuing professional**

education received from the American Institute of CPAs (AICPA). Secretary Fountain will contact Mat Young, AICPA, Vice-President, State Regulatory & Legislative Affairs, to inquire exactly what his concerns are. Mrs. Broadfield will send Secretary Fountain, with a copy to Attorney Algee, requesting the status.

**c. Renewal Applications – Attestations –**

The Board will begin a “Pilot” Continuing Professional Education (CPE) and Peer Review Audit process and will audit 3% plus those CPAs and Practice Units that were not in compliance in the past renewal period and requested an extension for completion. Prior to implementation, an audit process will be developed for Board approval prior to conducting the audit. Secretary Fountain will work with Mrs. Broadfield to develop the Auditing Reporting forms. This matter was continued.

**d. Public Accountants (PA) – Eliminating the status –**

Treasurer Tashjian discussed the history of the PA status. 1976 was the last time that there was a PA status issued by this Board. Treasurer Tashjian suggested that the remaining 12 PAs be grandfathered and issued a Certified Public Accountant (CPA) status. The Massachusetts statute was obtained which is the “Conversion of Public Accountant License to Certified Public Accountant License.” Discussion occurred and a question arose as to how it would affect reciprocity in other states. Treasurer Tashjian will continue working on this matter. Information was sent to Attorney Algee for review. This matter is continued for discussion with the full Board review at the September meeting.

**e. Continuing Professional Education hours (CPEs) for Board Member Service - Treasurer Tashjian brought up a topic for discussion to give Board members one (1) year, 40 CPEs, for their service on the Board for compensation. This topic will be put on the agenda for the September meeting for discussion with the full Board.**

**f. Al Ismail – Request for Individual (Public Accountant Member of Australian Institute) PA Certificate only please. The Board reviewed and denied his request and will notify him via reply to his e-mail that he must strictly comply with the Rhode Island General Laws. The Board is researching whether or not there is a NASBA Mutual Recognition Agreement with Australia.**

**(10) New Business: (Review/Discuss/Take Action)**

**a. Kathleen G. Estes, RI CPA 1920, expired June 30, 2015 – Requesting a six-month extension on her firm and personal license.**

**b. David Cartwright, RI CPA 3392 – Requesting Waiver of \$100 late fee to renewal license that expired on June 30, 2015.**

**c. Election of Officers**

**d. Any other new business.**

**(11) Next Meeting Date: (Review Discuss/Take Action)**

**a. The next Board meeting is scheduled for Tuesday, October 20, 2015, 1:30 p.m.**

**Rhode Island Board of Accountancy Open Meeting  
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**(12) Executive Session**

**The Board will also discuss the following matters in closed session pursuant to RI General Laws §42-46-5(a)(4) for investigative proceedings regarding allegations of civil or criminal misconduct.**

**PENDING MATTERS:**

- **One (1) complaint alleges that the Public Accountant (PA) defrauded the complainant.**

**Complaint alleges that the licensee defrauded the complainant. On the tax forms, there are many charges to the business account in which the complainant was never made aware of. In addition to all of the irrelevant charges, the complaint is alleging that the PA is skimming the rents from the complainant's business. The Board will not take any action until such time as the civil matter is resolved and closed and will send the parties a letter indicating such. The complainant sent an e-mail to the Board indicating that there was currently no litigation pending against the licensee and requested that the Board investigate. The DBR Attorney was in communication with the complainant who indicated that the Board closed this complaint because of pending litigation in which the complainant said there was no litigation. The Board will send a letter to the**

**complainant that the Board does not have the capacity to conduct a criminal or civil investigation into a matter. The Board can take issue when a decision is made and removed this from the agenda. The complainant again requested help from the Board since there is no pending litigation.**

- One (1) matter CAFA notification received pursuant to the Class Action Fairness Act, 28, U.S.C. §1715(b) in inform the Board of a proposed class action settlement involving a Practice Unit. The Board reviewed for information purposes only and so noted. This matter was tabled until a resolution/settlement comes in. Notification of a proposed class action settlement was received for review.**

- One (1) matter of a person advertising on the internet as a CPA. The Board's records indicate no record found. A Board member was assigned to investigate. The Board Member faxed the "internet ad" to the person advertising. The person advertising indicated that that person will fix it. The Board member will continue investigating and will indicate to the person advertising that findthebest.com is reporting the person as a Certified Public Accountant (CPA) and to notify the person. There is no advertisement from the "street view." Therefore, the matter is continued.**

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- One (1) matter alleging concerns of unprofessional conduct in the CPA’s handling of the complainant’s taxes. The complainant has not received any answer from the CPA and has caused stress on the complainant and the complainant’s spouse. After Board member investigation, letters will be sent to both parties that due to amicable action, no Board action is necessary.

#### **NEW BUSINESS:**

- One (1) matter alleging that a person maintains that he/she is an “accountant.” That person holds himself/herself out as an accountant on Ethics Commission statements the person’s website claims that the person is a member of the National Society of Accountants when the person is not and has never been a member.
- One (1) matter alleging that the complainant gave the Certified Public Accountant (CPA) and staff a guardian accounting for probate. The CPA said that the CPA did he not like the lawyer and promised that the accounting would be done and the work was never done.
- One (1) matter of notification received from a Practice Unit who entered into a Stipulation and Order.



- **One (1) matter of notification received from a Practice Unit who entered into a Stipulated Settlement and Disciplinary Order.**

**OLD MATTERS:**

- **No old matters.**

**(13) Adjournment**

**All are welcome to any public meeting of the Rhode Island Board of Accountancy held at the Rhode Island Department of Business Regulation (“DBR”). If any reasonable accommodation is needed to ensure equal access, service or participation, please contact the DBR at (401) 462-9551, RI Relay at 711, or email at [dbr.directoroffinq@dbr.ri.gov](mailto:dbr.directoroffinq@dbr.ri.gov) at least three (3) business days prior to the meeting.**

**Posted on September 4, 2015 at Department of Business Regulation, State House Library, and electronically on Secretary of State's Office website. Pursuant to the Open Meetings Law, R.I. Gen. Laws Sec. 42-46-6(b). Business not included in this notice may be considered with consent of the majority of the members, and/or may convene into Executive (closed) Session pursuant to R.I. Gen. Laws Sec. 42-46-5.**